

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 02-2413

NORMAN L. STATON, JR.,

Plaintiff - Appellant,

versus

INTERNAL REVENUE SERVICE; VIRGINIA DEPARTMENT
OF TAXATION,

Defendants - Appellees.

Appeal from the United States District Court for the Western
District of Virginia, at Lynchburg. Norman K. Moon, District Judge.
(CA-02-26-6)

Submitted: February 11, 2003

Decided: February 20, 2003

Before WILKINS, Chief Judge, and MICHAEL and KING, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Norman L. Staton, Jr., Appellant Pro Se. Laurie Allyn Snyder,
UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; John P.
Josephs, Jr., OFFICE OF THE ATTORNEY GENERAL OF VIRGINIA, Richmond,
Virginia, for Appellees.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

Norman L. Staton, Jr., appeals the district court's order dismissing without prejudice his 42 U.S.C. § 1983 (2000) complaint for lack of subject matter jurisdiction pursuant to Fed. R. Civ. P. 12(b)(1). We have reviewed the record and find no reversible error. Accordingly, we affirm on the reasoning of the district court. See Staton v. IRS, No. CA-02-26-6 (W.D. Va. Oct. 3, 2002). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED